<u>REMARKS</u>

The Examiner's allowance of claims 5-44 and 54-78 and allowability of claim 4, if rewritten in independent form, are acknowledged and appreciated.

Claims 1-3 stand rejected under 35 U.S.C. §103 as being unpatentable over Yang et al. in view of Clerc et al. Applicants respectfully traverse this rejection because the cited references, alone or in combination, do not disclose or suggest the claimed negative birefringence layers being laminated together in a face-to-face relationship. Moreover, even if combined, the cited references still would not disclose or suggest that the negative birefringence layers are laminated so that the tilts are in opposite directions.

The Yang et al. reference relates to a liquid crystal display including compensation films 72 and 76, <u>sandwiching</u> an LC cell 74 (see Fig. 7). The Yang et al. reference does not disclose a negative birefringence layers that are <u>laminated together</u> in a face-to-face relationship. The Clerc et al. reference is directed to a cell having a double liquid crystal layer, and a pair of compensation sheets 54 and 56, which are provided on opposite sides of the liquid crystal layers (see Fig. 9). Neither of the two cited references teach laminating the negative birefringence layers together in a face-to-face relationship, as in the present invention. Therefore, even if combined, the references still would not teach or suggest this feature of the present invention. For this reason alone, claims 1-3 are allowable over the cited references.

The Examiner properly recognizes that the Yang et al. reference does not disclose the tilts of the negative birefringence layers being in opposite directions of each

other. He asserts, however, that the cell of Clerc et al. "with a double liquid crystal layer

using the electrically controlled birefringence effect and process" discloses this feature. The

Clerc et al. reference teaches creating tilts in opposite directions using the double liquid

crystal layer arrangement. In the present invention, in contrast, the tilts are in opposite

directions of each other as a result of the negative birefringence layers being laminated

together in a face-to-face relationship. Thus, a reference that teaches creating the tilts in

opposite directions using double liquid crystal layers would not disclose or suggest this

feature of the present invention, even if combined with Yang et al. For this reason also, the

present invention is believed to be allowable.

New claims 79-81 also recite the features of the negative birefringence layers

as in claim 1, and accordingly, are allowable for the same reasons.

For all of the above reasons, Applicants request reconsideration and allowance

of the claimed invention. The Examiner should contact Applicants' undersigned attorney if a

telephone conference would expedite prosecution.

Respectfully submitted,

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